

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

CHERYL ANN HUGHES,

Plaintiff,

CIVIL CASE NO. 02-40256

v.

GENERAL MOTORS CORPORATION,

HONORABLE PAUL V. GADOLA  
U.S. DISTRICT COURT

Defendant.

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**ORDER ACCEPTING REPORT AND RECOMMENDATION**

Before the Court is Plaintiff's motion for relief from taxation and the Report and Recommendation of the Honorable R. Steven Whalen, United States Magistrate Judge. The Magistrate Judge recommends that this Court deny Plaintiff's motion for relief from taxation. The Magistrate Judge served the Report and Recommendation on all parties on July 6, 2006 and notified the parties that any objections must be filed within ten days of service. Accordingly, any objections should have been filed by approximately July 24, 2006. Neither party filed objections to the Report and Recommendation.

The Court's standard of review for a Magistrate Judge's Report and Recommendation depends upon whether a party files objections. If a party does not object to the Report and Recommendation, the Court does not need to conduct a review by any standard. *See Lardie v. Birkett*, 221 F. Supp. 2d 806, 807 (E.D. Mich. 2002) (Gadola, J.). As the Supreme Court observed, "[i]t does not appear that Congress intended to require district court review of a magistrate's factual or legal conclusions, under a de novo or any other standard, when neither party objects to those

findings.” *Thomas v. Arn*, 474 U.S. 140, 150 (1985). Since neither party has filed objections to the Report and Recommendation, the Court need not conduct a review.

**ACCORDINGLY, IT IS HEREBY ORDERED** that the Report and Recommendation [docket entry 82] is **ACCEPTED** and **ADOPTED** as the opinion of this Court.

**IT IS FURTHER ORDERED** that Plaintiff’s motion for relief from taxation [docket entry 70] is **DENIED**.

**SO ORDERED.**

Dated: August 23, 2006

s/Paul V. Gadola  
HONORABLE PAUL V. GADOLA  
UNITED STATES DISTRICT JUDGE

Certificate of Service

I hereby certify that on August 23, 2006, I electronically filed the foregoing paper with the Clerk of the Court using the ECF system which will send notification of such filing to the following:

Alex L.Alexopoulos; Darcie R. Brault, and I hereby certify that I have mailed by United States Postal Service the paper to the following non-ECF participants:

s/Ruth A. Brissaud  
Ruth A. Brissaud, Case Manager  
(810) 341-7845